

## **SPECIAL REVENUE FUNDS**

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Special Revenue Funds account for revenues derived from specific sources which are restricted by law or policy to finance specific activities. The County's Special Revenue Funds are numerous. Accordingly, for financial reporting purposes, Special Revenue Funds of a similar operating nature have been combined within the following classifications:

**Fire & Rescue Fund** - To account for revenues received from the special taxing district established to provide uniform fire suppression services throughout the County for participating municipalities and the unincorporated area.

**Health Development Fund** - To account for revenues received from Federal and State grants, half-cent sales tax used to support the operations of the Public Health Trust and user charges for the operation of the Office of Rehabilitative Services.

**Public Library Fund** - To account for revenues received from the unincorporated area and participating municipalities for the operation of a uniform public library system.

**Community and Social Development Funds** - To account for revenues received from Federal and State grants for the operation of Community Development Block Grants and low income housing assistance and acquisition programs.

**Special Housing Fund** - To account for revenues received from Federal grants and locally generated documentary stamp surtax for the operation of special housing programs including rental subsidies and rental rehabilitation assistance to privately owned buildings, and low cost mortgage funding to low and middle income people.

**Housing Agency** - Used to account for revenues received from Federal grants to assist eligible families to lease, purchase, and renovate low income housing.

**Stormwater Utility Fund** - To account for revenues from unincorporated area to plan, construct, operate and maintain stormwater management systems.

**Hurricane Restoration Fund** - To account for revenues received from the Federal Emergency Management Agency grants, insurance and other Federal and State agencies reimbursements to provide countywide disaster assistance in the areas of debris removal, roads and bridges, water control facilities, buildings and equipment, utilities, parks, protective services and other measures of relief.

**Other Special Revenue Funds** - To account for revenues received from miscellaneous sources for a wide range of programs including tourist development, criminal justice and recreational development.

**MIAMI-DADE COUNTY**  
**SPECIAL REVENUE FUNDS**  
**SUPPLEMENTAL COMBINING BALANCE SHEET**  
**SEPTEMBER 30, 1997**  
(in thousands)

	<b>Fire &amp; Rescue Fund</b>	<b>Health Development Fund</b>	<b>Public Library Fund</b>	<b>Community and Social Development Funds</b>
<b>Assets:</b>				
Cash and cash equivalents	\$ 4,533	\$ 3,080	\$ 6,078	\$ 13,616
Investments	8,057	5,483	10,818	24,208
Accounts receivable, net		72	98	9,764
Delinquent taxes receivable	4,637		1,126	
Allowance for uncollected delinquent taxes	(4,637)		(1,126)	
Mortgages receivable, net				134,402
Due from other funds	961			2,100
Due from other governments		19,418		25,152
Inventories				
Land inventory, net				
Other current assets				1,184
Total assets	\$ 13,551	\$ 28,053	\$ 16,994	\$ 210,426
<b>Liabilities and Fund Equity</b>				
Liabilities:				
Accounts payable and accrued expenditures	\$ 3,639	\$ 414	\$ 485	\$ 11,872
Retainage payable			12	
Due to other funds		27,521		9,349
Due to other governments				
Deferred revenues				18,038
Assets held in trust				55,152
Total liabilities	3,639	27,935	497	94,411
Fund Equity:				
Reserve for encumbrances	893	272	245	2,097
Reserve for inventories				
Reserve for mortgages				134,402
Reserve for book trust			15,606	
Reserve for arena construction				
Unreserved fund balance (deficit)	9,019	(154)	646	(20,484)
Total fund equity	9,912	118	16,497	116,015
Total liabilities and fund equity	\$ 13,551	\$ 28,053	\$ 16,994	\$ 210,426

**MIAMI-DADE COUNTY**

Special Housing Fund	Housing Agency Public Housing Division	Stormwater Utility Fund	Hurricane Restoration Fund	Other Special Revenue Funds	Total	
					September 30,	
					1997	1996
\$ 1,382	\$ 5,999	\$ 4,389	\$ 8,355	\$ 13,524	\$ 60,956	\$ 54,458
2,460		7,815	10	24,026	82,877	86,728
1,939	1,817			3,387	17,077	9,973
				1,193	6,956	7,354
				(1,193)	(6,956)	(7,354)
					134,402	125,639
18	17,715			3,782	24,576	10,358
126	12,931	23	59,341	12,678	129,669	120,305
	525				525	556
						12,212
4,402	691			79	6,356	6,289
\$ 10,327	\$ 39,678	\$ 12,227	\$ 67,706	\$ 57,476	\$ 456,438	\$ 426,518
\$ 596	\$ 17,309	\$ 1,000	\$ 796	\$ 5,287	\$ 41,398	\$ 30,579
			512	193	717	429
	16,798		31,698		85,366	68,280
9,266			4,669	172	14,107	27,431
	1,025		473	3,995	23,531	39,696
27	1,002		8,413	4,976	69,570	52,382
9,889	36,134	1,000	46,561	14,623	234,689	218,797
14		946	10,240	3,212	17,919	17,236
	525				525	12,768
					134,402	125,639
					15,606	20,582
				4,500	4,500	
424	3,019	10,281	10,905	35,141	48,797	31,496
438	3,544	11,227	21,145	42,853	221,749	207,721
\$ 10,327	\$ 39,678	\$ 12,227	\$ 67,706	\$ 57,476	\$ 456,438	\$ 426,518

MIAMI-DADE COUNTY

**SPECIAL REVENUE FUNDS**  
**SUPPLEMENTAL COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND EQUITY**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1997**  
(in thousands)

	<b>Fire &amp; Rescue Fund</b>	<b>Health Development Fund</b>	<b>Public Library Fund</b>	<b>Community and Social Development Funds</b>
Revenues:				
Taxes	\$ 127,688	\$ 112,827	\$ 22,600	\$ 13,005
Special tax assessments				
Licenses and permits				
Intergovernmental revenues		4,490	3,361	109,224
Charges for services	13,735	367	36	204
Fines and forfeitures			535	
Interest income	2,203		1,166	2,950
Other	244	498	85	9,918
Total revenues	143,870	118,182	27,783	135,301
Expenditures:				
Policy formulation and general government				
Protection of people and property	147,429			
Physical environment				
Transportation				
Health		13,395		
Socio-economic environment				177,120
Culture and recreation			32,896	
Total expenditures	147,429	13,395	32,896	177,120
Excess (deficiency) of revenues over expenditures	(3,559)	104,787	(5,113)	(41,819)
Other financing sources (uses):				
Operating transfers in	5,817	8,177		42,382
Operating transfers out	(2,517)	(112,827)		(46)
Total other financing sources (uses)	3,300	(104,650)		42,336
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(259)	137	(5,113)	517
Fund equity at beginning of year	10,171	(19)	21,610	115,498
Increase (decrease) in reserve for inventory				
Fund equity at end of year	\$ 9,912	\$ 118	\$ 16,497	\$ 116,015

**MIAMI-DADE COUNTY**

Special Housing Fund	Housing Agency Public Housing Division	Stormwater Utility Fund	Hurricane Restoration Fund	Other Special Revenue Funds	Total	
					September 30,	
					1997	1996
				\$ 40,795	\$ 316,915	\$ 283,893
				15,569	15,569	15,012
				3,119	3,119	8,267
\$ 66,334	\$ 49,864		\$ 79,014	46,929	359,216	348,676
	10,024	\$ 16,440		29,906	70,712	68,295
				3,839	4,374	2,291
741	130	713	156	2,378	10,437	12,526
	1,207	685	89	5,386	18,112	36,001
67,075	61,225	17,838	79,259	147,921	798,454	774,961
			13	12,477	12,490	12,218
			4,522	43,470	195,421	185,376
		12,639	3,708	5,880	22,227	22,290
			3,426	6,718	10,144	5,329
				15,142	28,537	43,399
68,123	66,336		45,687	28,821	386,087	363,505
			3,024	27,509	63,429	64,511
68,123	66,336	12,639	60,380	140,017	718,335	696,628
(1,048)	(5,111)	5,199	18,879	7,904	80,119	78,333
			684	28,127	85,187	72,330
		(10,000)	(65)	(25,823)	(151,278)	(136,778)
		(10,000)	619	2,304	(66,091)	(64,448)
(1,048)	(5,111)	(4,801)	19,498	10,208	14,028	13,885
1,486	8,686	16,028	1,647	32,645	207,752	195,311
	(31)				(31)	(1,475)
\$ 438	\$ 3,544	\$ 11,227	\$ 21,145	\$ 42,853	\$ 221,749	\$ 207,721

**MIAMI-DADE COUNTY**  
**SPECIAL REVENUE FUNDS**  
**SUPPLEMENTAL COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND EQUITY - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1997**  
(in thousands)

	<b>Fire &amp; Rescue</b>			<b>Health Development</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:						
Taxes	\$ 127,121	\$ 127,688	\$ 567	\$ 110,080	\$ 112,827	\$ 2,747
Special tax assessments						
Licenses and permits						
Intergovernmental revenues				4,763	4,490	(273)
Charges for services	10,450	13,735	3,285	596	367	(229)
Fines and forfeitures						
Interest income	1,600	2,203	603			
Other	200	244	44	500	498	(2)
Total revenues	139,371	143,870	4,499	115,939	118,182	2,243
Expenditures:						
Policy formulation and general government						
Protection of people and property	147,452	147,429	23			
Physical environment						
Transportation						
Health				14,091	13,395	696
Socio-economic environment						
Culture and recreation						
Total expenditures	147,452	147,429	23	14,091	13,395	696
Excess (deficiency) of revenues over expenditures	(8,081)	(3,559)	4,522	101,848	104,787	2,939
Other financing sources (uses):						
Operating transfers in	8,352	5,817	(2,535)	8,232	8,177	(55)
Operating transfers out	(4,000)	(2,517)	1,483	(110,080)	(112,827)	(2,747)
Reserve for future expenditures	(1,880)		1,880			
Total other financing sources (uses)	2,472	3,300	828	(101,848)	(104,650)	(2,802)
Excess (deficiency) of revenues over expenditures and operating transfers in (out)	(5,609)	(259)	5,350		137	137
Fund equity at beginning of the year	5,609	10,171	4,562		(19)	(19)
Increase in reserve for inventory						
Fund equity at end of the year	\$ 9,912	\$ 9,912		\$ 118	\$ 118	

(Continued)

**MIAMI-DADE COUNTY**

Public Library			Community & Social Development			Special Housing		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 22,400	\$ 22,600	\$ 200	\$ 9,979	\$ 13,005	\$ 3,026			
3,495	3,361	(134)	109,493	109,224	(269)	\$ 71,731	\$ 66,334	\$ (5,397)
650	36	36		204	204			
930	535	(115)						
169	236	236	2,000	2,950	950	187	741	554
27,644	85	(84)	6,365	9,918	3,553			
	27,783	139	127,837	135,301	7,464	71,918	67,075	(4,843)
			223,993	177,120	46,873	71,918	68,123	3,795
33,079	32,896	183						
33,079	32,896	183	223,993	177,120	46,873	71,918	68,123	3,795
(5,435)	(5,113)	322	(96,156)	(41,819)	54,337		(1,048)	(1,048)
			41,900	42,382	482			
(13,456)		13,456	(321)	(46)	275			
(13,456)		13,456	41,579	42,336	757			
(18,891)	(5,113)	13,778	(54,577)	517	55,094		(1,048)	(1,048)
18,891	21,610	2,719	54,577	115,498	60,921		1,486	1,486
\$ 16,497	\$ 16,497		\$ 116,015	\$ 116,015		\$ 438	\$ 438	

**MIAMI-DADE COUNTY**

**SPECIAL REVENUE FUNDS**

**SUPPLEMENTAL COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**

**CHANGES IN FUND EQUITY - BUDGET AND ACTUAL**

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1997**

(in thousands)

	<b>Housing Agency Public Housing Division</b>			<b>Stormwater Utility</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:						
Taxes						
Special tax assessments						
Licenses and permits						
Intergovernmental revenues	\$ 42,970	\$ 49,864	\$ 6,894			
Charges for services	13,042	10,024	(3,018)	\$ 15,052	\$ 16,440	\$ 1,388
Fines and forfeitures						
Interest income	63	130	67	503	713	210
Other	349	1,207	858	148	685	537
Total revenues	56,424	61,225	4,801	15,703	17,838	2,135
Expenditures:						
Policy formulation and general government						
Protection of people and property						
Physical environment				15,164	12,639	2,525
Transportation						
Health						
Socio-economic environment	54,632	66,336	(11,704)			
Culture and recreation						
Total expenditures	54,632	66,336	(11,704)	15,164	12,639	2,525
Excess (deficiency) of revenues over expenditures	1,792	(5,111)	(6,903)	539	5,199	4,660
Other financing sources (uses):						
Operating transfers in						
Operating transfers out	(1,792)		1,792	(10,000)	(10,000)	
Reserve for future expenditures				(2,399)		2,399
Total other financing sources (uses)	(1,792)		1,792	(12,399)	(10,000)	2,399
Excess (deficiency) of revenues over expenditures and operating transfers in (out)		(5,111)	(5,111)	(11,860)	(4,801)	7,059
Fund equity at beginning of the year		8,686	8,686	11,860	16,028	4,168
Increase in reserve for inventory		(31)	(31)			
Fund equity at end of the year	\$ 3,544	\$ 3,544		\$ 11,227	\$ 11,227	

(Continued)



**MIAMI-DADE COUNTY**

<b>Hurricane Restoration - FEMA</b>			<b>Other Hurricane Restoration</b>			<b>Parks and Recreation</b>		
<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
\$ 30,488	\$ 26,556	\$ (3,932)	\$ 1,150	\$ 52,458	\$ 51,308		\$ 2,846	\$ 2,846
				156	156		21	21
	72	72		17	17		23	23
30,488	26,628	(3,860)	1,150	52,631	51,481		2,890	2,890
50	13	37						
			4,600	4,522	78			
3,700	905	2,795	2,900	2,803	97			
8,200	1,989	6,211	1,500	1,437	63			
7,000	1,671	5,329	83,546	44,016	39,530			
12,239	3,024	9,215				\$ 3,260	2,466	794
31,189	7,602	23,587	92,546	52,778	39,768	3,260	2,466	794
(701)	19,026	19,727	(91,396)	(147)	91,249	(3,260)	424	3,684
	472	472	2,345	212	(2,133)			
			(65)	(65)			(37)	(37)
(3,581)		3,581						
(3,581)	472	4,053	2,280	147	(2,133)		(37)	(37)
(4,282)	19,498	23,780	(89,116)		89,116	(3,260)	387	3,647
4,282	1,647	(2,635)	89,116		(89,116)	3,260	73	(3,187)
\$ 21,145	\$ 21,145					\$ 460	\$ 460	

**MIAMI-DADE COUNTY**  
**SPECIAL REVENUE FUNDS**  
**SUPPLEMENTAL COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND EQUITY - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1997**  
(in thousands)

	<b>Criminal Justice</b>			<b>Environmental &amp; Cultural Affairs</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:						
Taxes						
Special tax assessments						
Licenses and permits						
Intergovernmental revenues	\$ 1,792	\$ 1,998	\$ 206	\$ 42,126	\$ 40,189	\$ (1,937)
Charges for services						
Fines and forfeitures						
Interest income	115	123	8	80	56	(24)
Other				792	926	134
Total revenues	1,907	2,121	214	42,998	41,171	(1,827)
Expenditures:						
Policy formulation and general government				752	658	94
Protection of people and property	5,903	5,845	58	10,992	10,513	479
Physical environment				8,000	5,880	2,120
Transportation						
Health				15,397	15,142	255
Socio-economic environment				12,932	11,361	1,571
Culture and recreation				726	709	17
Total expenditures	5,903	5,845	58	48,799	44,263	4,536
Excess (deficiency) of revenues over expenditures	(3,996)	(3,724)	272	(5,801)	(3,092)	2,709
Other financing sources (uses):						
Operating transfers in	3,996	3,996		4,086	3,316	(770)
Operating transfers out				(11)		11
Reserve for future expenditures						
Total other financing sources (uses)	3,996	3,996		4,075	3,316	(759)
Excess (deficiency) of revenues over expenditures and operating transfers in (out)		272	272	(1,726)	224	1,950
Fund equity at beginning of the year		1,001	1,001	1,726	276	(1,450)
Increase in reserve for inventory						
Fund equity at end of the year	\$	1,273	\$ 1,273	\$	500	\$ 500

(Continued)

**MIAMI-DADE COUNTY**

Metropolitan Planning			Special Assessments			Law Library		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
			\$ 16,797	\$ 15,569	\$ (1,228)			
\$ 3,022	\$ 1,896	\$ (1,126)				\$ 60	\$ 65	\$ 5
				33	33	1,533	1,651	118
			220	903	683	45	45	
	19	19						
3,022	1,915	(1,107)	17,017	16,505	(512)	1,638	1,761	123
						2,563	1,819	744
			7,407	5,405	2,002			
3,545	2,254	1,291	9,788	4,464	5,324			
			2,843	2,362	481			
3,545	2,254	1,291	20,038	12,231	7,807	2,563	1,819	744
(523)	(339)	184	(3,021)	4,274	7,295	(925)	(58)	867
450	410	(40)						
			(3,040)	(1,149)	1,891	(100)	(100)	
			(822)		822			
450	410	(40)	(3,862)	(1,149)	2,713	(100)	(100)	
(73)	71	144	(6,883)	3,125	10,008	(1,025)	(158)	867
73	135	62	6,883	11,479	4,596	1,025	1,048	23
\$ 206	\$ 206		\$ 14,604	\$ 14,604		\$ 890	\$ 890	

**MIAMI-DADE COUNTY**

**SPECIAL REVENUE FUNDS**

**SUPPLEMENTAL COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND EQUITY - BUDGET AND ACTUAL**

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1997**

(in thousands)

	<b>Legal Aid</b>			<b>Art Trust</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:						
Taxes						
Special tax assessments						
Licenses and permits						
Intergovernmental revenues						
Charges for services	\$ 1,215	\$ 1,375	\$ 160			
Fines and forfeitures						
Interest income				\$ 9	\$ 9	
Other	890	737	(153)	1,183	1,183	
Total revenues	2,105	2,112	7	1,192	1,192	
Expenditures:						
Policy formulation and general government						
Protection of people and property	2,430	2,245	185			
Physical environment						
Transportation						
Health						
Socio-economic environment						
Culture and recreation				\$ 1,656	1,467	189
Total expenditures	2,430	2,245	185	1,656	1,467	189
Excess (deficiency) of revenues over expenditures	(325)	(133)	192	(1,656)	(275)	1,381
Other financing sources (uses):						
Operating transfers in	100	126	26	1,000	307	(693)
Operating transfers out				(19)	(3)	16
Reserve for future expenditures				(518)		518
Total other financing sources (uses)	100	126	26	463	304	(159)
Excess (deficiency) of revenues over expenditures and operating transfers in (out)	(225)	(7)	218	(1,193)	29	1,222
Fund equity at beginning of the year	225	316	91	1,193	108	(1,085)
Increase in reserve for inventory						
Fund equity at end of the year	\$ 309	\$ 309		\$ 137	\$ 137	

(Continued)

**MIAMI-DADE COUNTY**

Court Facilities			Parks - Metrozoo			Cultural Affairs		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
						\$ 60	\$ 61	\$ 1
						100	139	39
\$ 7,759	\$ 8,365	\$ 606	\$ 3,530	\$ 2,723	\$ (807)	61	56	(5)
120	34	(86)						
7,879	8,399	520	3,530	2,723	(807)	221	256	35
\$ 6,906	1,945	4,961						
			7,333	6,853	480	3,509	2,942	567
6,906	1,945	4,961	7,333	6,853	480	3,509	2,942	567
973	6,454	5,481	(3,803)	(4,130)	(327)	(3,288)	(2,686)	602
(4,540)	(4,379)	161	4,053	4,528	475	3,138	3,059	(79)
			(250)	(230)	20	(50)		50
(4,540)	(4,379)	161	3,803	4,298	495	3,088	3,059	(29)
(3,567)	2,075	5,642		168	168	(200)	373	573
3,567	4,517	950				200	87	(113)
\$ 6,592	\$ 6,592		\$ 168	\$ 168		\$ 460	\$ 460	

MIAMI-DADE COUNTY

**SPECIAL REVENUE FUNDS**  
**SUPPLEMENTAL COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND EQUITY - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1997**  
(in thousands)

	Corrections and Rehabilitation			Metro-Dade Police Department		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes						
Special tax assessments						
Licenses and permits						
Intergovernmental revenues						
Charges for services	\$ 6,568	\$ 5,348	\$ (1,220)	\$ 26	\$ 26	
Fines and forfeitures				\$ 4,985	3,612	(1,373)
Interest income		175	175	150	55	(95)
Other	1,173	1,158	(15)	144	166	22
Total revenues	7,741	6,681	(1,060)	5,279	3,859	(1,420)
Expenditures:						
Policy formulation and general government						
Protection of people and property	11,223	7,439	3,784	5,426	5,112	314
Physical environment						
Transportation						
Health						
Socio-economic environment						
Culture and recreation						
Total expenditures	11,223	7,439	3,784	5,426	5,112	314
Excess (deficiency) of revenues over expenditures	(3,482)	(758)	2,724	(147)	(1,253)	(1,106)
Other financing sources (uses):						
Operating transfers in				1,691	1,206	(485)
Operating transfers out	(151)		151	(1,544)		1,544
Reserve for future expenditures						
Total other financing sources (uses)	(151)		151	147	1,206	1,059
Excess (deficiency) of revenues over expenditures and operating transfers in (out)	(3,633)	(758)	2,875		(47)	(47)
Fund equity at beginning of the year	3,633	2,128	(1,505)		202	202
Increase in reserve for inventory						
Fund equity at end of the year	\$ 1,370	\$ 1,370		\$ 155	\$ 155	

(Continued)

**MIAMI-DADE COUNTY**

Medical Examiner			Communications			Economic Development		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
						\$ 3,002	\$ 2,915	\$ (87)
\$ 499	\$ 471	\$ (28)	\$ 6,036	\$ 7,374	\$ 1,338			
224	227	3	120	146	26		58	58
			70	1,056	986			
723	698	(25)	6,226	8,576	2,350	3,002	2,973	(29)
			6,176	6,139	37			
7,100	6,903	197						
						3,002	2,980	22
7,100	6,903	197	6,176	6,139	37	3,002	2,980	22
(6,377)	(6,205)	172	50	2,437	2,387		(7)	(7)
6,341	6,341		4,456	2,479	(1,977)			
			(5,434)	(4,432)	1,002			
			(249)		249			
6,341	6,341		(1,227)	(1,953)	(726)			
(36)	136	172	(1,177)	484	1,661		(7)	(7)
36	83	47	1,177	1,363	186		14	14
\$ 219	\$ 219		\$ 1,847	\$ 1,847		\$ 7	\$ 7	

MIAMI-DADE COUNTY

**SPECIAL REVENUE FUNDS**  
**SUPPLEMENTAL COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND EQUITY - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1997**  
(in thousands)

	Legal Services			Business & Economic Development		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes						
Special tax assessments						
Licenses and permits						
Intergovernmental revenues						
Charges for services	\$ 70	\$ 70		\$ 1,934	\$ 1,669	\$ (265)
Fines and forfeitures						
Interest income	8	6	\$ (2)			
Other				52	118	66
Total revenues	78	76	(2)	1,986	1,787	(199)
Expenditures:						
Policy formulation and general government	110	65	45			
Protection of people and property		8	(8)			
Physical environment						
Transportation						
Health						
Socio-economic environment				3,437	2,761	676
Culture and recreation						
Total expenditures	110	73	37	3,437	2,761	676
Excess (deficiency) of revenues over expenditures	(32)	3	35	(1,451)	(974)	477
Other financing sources (uses):						
Operating transfers in				1,177	1,229	52
Operating transfers out						
Reserve for future expenditures	(143)		143			
Total other financing sources (uses)	(143)		143	1,177	1,229	52
Excess (deficiency) of revenues over expenditures and operating transfers in (out)	(175)	3	178	(274)	255	529
Fund equity at beginning of the year	175	76	(99)	274	(124)	(398)
Increase in reserve for inventory						
Fund equity at end of the year	\$ 79	\$ 79		\$ 131	\$ 131	

(Continued)



MIAMI-DADE COUNTY

Courts Traffic Program			st Development			evelopment Surtax		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
			\$ 9,742	\$ 10,016	\$ 274	\$ 3,915	\$ 3,785	\$ (130)
\$ 689	\$ 745	\$ 56						
				81	81		8	8
689	745	56	9,742	10,097	355	3,915	3,793	(122)
1,887	1,851	36						
						3,845	3,736	109
			7,870	7,870				
1,887	1,851	36	7,870	7,870		3,845	3,736	109
(1,198)	(1,106)	92	1,872	2,227	355	70	57	(13)
1,139	1,130	(9)						
			(1,872)	(1,871)	1	(70)	(45)	25
1,139	1,130	(9)	(1,872)	(1,871)	1	(70)	(45)	25
(59)	24	83		356	356		12	12
59	106	47		286	286		152	152
\$ 130	\$ 130		\$ 642	\$ 642		\$ 164	\$ 164	

MIAMI-DADE COUNTY

**SPECIAL REVENUE FUNDS**  
**SUPPLEMENTAL COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND EQUITY - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1997**  
(in thousands)

	Sports Facilities			Domestic Violence Tax		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 4,777	\$ 4,619	\$ (158)	\$ 1,000	\$ 1,119	\$ 119
Special tax assessments						
Licenses and permits						
Intergovernmental revenues						
Charges for services						
Fines and forfeitures						
Interest income		20	20		101	101
Other						
Total revenues	4,777	4,639	(138)	1,000	1,220	220
Expenditures:						
Policy formulation and general government						
Protection of people and property						
Physical environment						
Transportation						
Health						
Socio-economic environment				2,000	752	1,248
Culture and recreation						
Total expenditures				2,000	752	1,248
Excess (deficiency) of revenues over expenditures	4,777	4,639	(138)	(1,000)	468	1,468
Other financing sources (uses):						
Operating transfers in						
Operating transfers out	(4,777)	(4,639)	138	(29)		29
Reserve for future expenditures				(1,007)		1,007
Total other financing sources (uses)	(4,777)	(4,639)	138	(1,036)		1,036
Excess (deficiency) of revenues over expenditures and operating transfers in (out)				(2,036)	468	2,504
Fund equity at beginning of the year				2,036	2,200	164
Increase in reserve for inventory						
Fund equity at end of the year				\$	2,668	\$ 2,668

(Continued)

**MIAMI-DADE COUNTY**

Homeless Trust			Convention Development			Special Revenue Funds		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 6,200	\$ 6,342	\$ 142	\$ 16,254	\$ 14,853	\$ (1,401)	\$ 311,528	\$ 316,915	\$ 5,387
						16,797	15,569	(1,228)
						3,162	3,119	(43)
						311,030	359,216	48,186
						69,034	70,712	1,678
						5,859	4,374	(1,485)
60	280	220		257	257	6,201	10,437	4,236
						10,852	18,112	7,260
6,260	6,622	362	16,254	15,110	(1,144)	734,463	798,454	63,991
						18,444	12,490	5,954
						202,533	195,421	7,112
						29,764	22,227	7,537
						23,033	10,144	12,889
						29,488	28,537	951
10,354	7,231	3,123				476,659	386,087	90,572
			2,840	2,840		75,355	63,429	11,926
10,354	7,231	3,123	2,840	2,840		855,276	718,335	136,941
(4,094)	(609)	3,485	13,414	12,270	(1,144)	(120,813)	80,119	200,932
						92,456	85,187	(7,269)
			(8,938)	(8,938)		(157,083)	(151,278)	5,805
			(4,476)		4,476	(28,531)		28,531
			(13,414)	(8,938)	4,476	(93,158)	(66,091)	27,067
(4,094)	(609)	3,485		3,332	3,332	(213,971)	14,028	227,999
4,094	5,506	1,412		1,613	1,613	213,971	207,752	(6,219)
							(31)	(31)
\$ 4,897	\$ 4,897		\$ 4,945	\$ 4,945		\$ 221,749	\$ 221,749	